

Exhibit B

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA,)	
)	
Petitioner)	
)	
v.)	Civil Action No.
)	
JAIRO ALAN ALFARO JR,)	
)	
Respondent.)	

DECLARATION

Mariah S Moore declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 8701 S Gessner, Stop 5432-HAL, Houston, TX 77074-2944.
2. In my capacity as a revenue officer, I am conducting an investigation for the collection of tax liability of Jairo Alan Alfaro Jr, for the calendar year(s) ended: Form 940 for the calendar periods ending December 31, 2020, and December 31, 2022. Form 941 for the quarterly periods ending September 30, 2021, December 31, 2021, March 31, 2022, June 30, 2022, and September 30, 2022. Form 944 for the calendar period ending December 31, 2020.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., on December 22, 2023 an administrative summons, Internal Revenue Service Form 6637 and a Last Chance Letter, Enforcement of Summons was issued to Jairo A Alfaro to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.

Exhibit B

4. In accordance with Section 7603 of Title 26, U.S.C., on December 22, 2023, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, Jairo A Alfaro by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.
5. On 01/25/2024, the respondent Jairo A Alfaro, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.
6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
8. As of the date that the summons was issued and served, and as of the day I requested that this action for enforcement be commenced, there was no Department of Justice referral, as defined by 26 U.S.C. 7602(d), with respect Jairo Alan Alfaro Jr.
9. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of Jairo Alan Alfaro Jr for the calendar year(s): Form 940 for the calendar periods ending December 31, 2020 and December 31, 2022. Form 941 for the quarterly periods ending September 30, 2021, December 31, 2021, March 31, 2022, June 30, 2022 and September 30, 2022. Form 944 for the calendar period ending December 31, 2020.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 16th day of February 2024.



MARIAH S MOORE
REVENUE OFFICER